

# SIKKIM



## GOVERNMENT

## GAZETTE

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**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No. 48/2019-State Tax

Dated: 09/10/2019

### NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance No. 41/2019-State Tax, dated the 31<sup>st</sup> August, 2019, published in the Gazette of Sikkim.

In the said notification, in the opening paragraph—

(a) in clause (ii), for the figures, letters and word “20<sup>th</sup> September”, the figures, letters and word “11<sup>th</sup> October” shall be inserted;

(b) after the clause (iv), the following clauses shall be inserted, namely: —

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the State Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11<sup>th</sup> October, 2019, for failure to furnish the said **FORM GSTR-1** by the due date;

(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10<sup>th</sup> October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with

rule 66 of the said rules, for the month of August, 2019, on or before the 10<sup>th</sup> October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of July, 2019, on or before the 20<sup>th</sup> October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date;

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of August, 2019, on or before the 20<sup>th</sup> October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date.”.

Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department